

FORM
MS - 1

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY INVENTORY OF VALUATION

2009

FORM MS-1 FOR 2009

LAND	Lines 1 A, B, C, D, E, F & G List all improved and unimproved land - include wells, septic & paving.	NUMBER OF ACRES	2009 ASSESSED VALUATION BY CITY/TOWN
BUILDINGS	Lines 2 A, B, C, D & E List all buildings.		
1 VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4			
	A Current Use (At Current Use Values) RSA 79-A (See page 10)	10,028.87	730,246
	B Conservation Restriction Assessment (At Current Use Values) RSA 79-B		
	C Discretionary Easement RSA 79-C		
	D Discretionary Preservation Easement RSA 79-D	0.29	600
	E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F		
	F Residential Land (Improved and Unimproved Land)	5,313.32	141,887,416
	G Commercial/Industrial Land (Do Not include Utility Land)	243.25	3,706,900
	H Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E, 1F and 1G)	15,585.73	146,325,162
	I Tax Exempt & Non-Taxable Land	893.63	4,581,262
2 VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A and 3B			
	A Residential		407,758,800
	B Manufactured Housing as defined in RSA 674:31		616,300
	C Commercial/Industrial (DO NOT include Utility Buildings)		8,256,500
	D Discretionary Preservation Easement RSA 79-D Number of Structures	1	12,100
	E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F # of Structures		
	F Total of Taxable Buildings (Sum of lines 2A, 2B, 2C, 2D and 2E)		416,643,700
	G Tax Exempt & Non-Taxable Buildings		5,689,100
3 UTILITIES (see RSA 83-F:1 V for complete definition)			
	A Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.)		2,997,775
	B Other Utilities (Total of Section B from Utility Summary)		
4 MATURE WOOD and TIMBER RSA 79:5			
5 VALUATION BEFORE EXEMPTIONS (Total of Lines 1H, 2F, 3A, 3B and 4) This figure represents the gross sum of all taxable property in your municipality.			565,966,637
6 Certain Disabled Veterans RSA 72:36-a (Paraplegic & Double Amputees Owning Specially Adapted Homesteads with V.A. Assistance)	Total # granted	1	324,200
7 Improvements to Assist the Deaf RSA 72:38-b V	Total # granted		
8 Improvements to Assist Persons with Disabilities RSA 72:37-a	Total # granted		
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV (Standard Exemption Up To \$150,000 maximum for each)	Total # granted		
10 Water and Air Pollution Control Exemptions RSA 72:12-a	Total # granted		
11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9, and 10) This figure will be used for calculating the total equalized value for your municipality.			565,642,437
12 Blind Exemption RSA 72:37	Total # granted		
	Amount granted per exemption		
13 Elderly Exemption RSA 72:39-a & b	Total # granted		410,000
14 Deaf Exemption RSA 72:38-b	Total # granted		
	Amount granted per exemption		
15 Disabled Exemption RSA 72:37-b	Total # granted		
	Amount granted per exemption		

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16 Wood-Heating Energy Systems Exemption RSA 72:70	Total # granted		
17 Solar Energy Exemption RSA 72:62	Total # granted		
18 Wind Powered Energy Systems Exemption RSA 72:66	Total # granted		--
19 Additional School Dining/Dormitory/Kitchen Exemptions RSA 72:23 IV	Total # granted		--
20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19)			410,000
21 NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX IS COMPUTED (Line 11 minus Line 20)			565,232,437
22 Less Utilities (Line 3A) Do NOT include the value of OTHER utilities listed in Line 3B.			2,997,775
23 NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED (Line 21 minus Line 22)			562,234,662

Additional notes (example: update, reval, changes to exemptions, mapping, increases to value, decreases to value, etc.)

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UTILITY SUMMARY: ELECTRIC, HYDROELECTRIC, RENEWABLE-MISC., NUCLEAR, GAS/PIPELINE, WATER & SEWER	
List by individual company/legal entity the valuation of operating plants employed in the production, distribution, and transmission of electricity, gas pipeline, water and petroleum products. Include ONLY the names of the companies listed on the Instruction Sheets. (See instructions page 11)	
DOES YOUR MUNICIPALITY USE THE DRA UTILITY VALUES?	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
IF YES, DO YOU EQUALIZE IT BY THE RATIO? (please check appropriate box, if applicable)	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
SECTION A: LIST ELECTRIC COMPANIES: (Attach additional sheet if needed.) (See instructions page 11)	2009 VALUATION
Public Service Company of NH	2,631,109
A1 TOTAL OF ALL ELECTRIC COMPANIES LISTED IN THIS SECTION: (See instructions page 11 for the names of the limited number of companies)	2,631,109
GAS COMPANIES	
A2 TOTAL OF ALL GAS COMPANIES LISTED: (See instructions page 11 for the names of the limited number of companies)	
WATER & SEWER COMPANIES	
Eastman Sewer Company (Tax Map 222-281)	366,666
A3 TOTAL OF ALL WATER & SEWER COMPANIES LISTED: (See page 11 for the names of the limited number of companies)	366,666
GRAND TOTAL VALUATION OF ALL A UTILITY COMPANIES (Sum of Lines A1, A2 AND A3). This grand total of all sections must agree with the total listed on page 2, Line 3A.	2,997,775
SECTION B: LIST OTHER UTILITY COMPANIES (Exclude telephone companies): (Attach additional sheet if needed.)	2009 VALUATION
TOTAL OF ALL OTHER COMPANIES LISTED IN THIS SECTION B: Total must agree with total on page 2, line 3B.	

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TAX CREDITS	LIMITS	*NUMBER OF INDIVIDUALS	ESTIMATED TAX CREDITS
RSA 72:28 Veterans' Tax Credit / Optional Veterans' Tax Credit \$50 Standard Credit \$51 up to \$500 upon adoption by city or town	500	174	87,000
RSA 72:29-a Surviving Spouse "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." \$700 Standard Credit \$701 up to \$2,000 upon adoption by city or town	700		
RSA 72:35 Tax Credit for Service-Connected Total Disability "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." \$700 Standard Credit \$701 up to \$2,000 upon adoption by city or town	700	4	2,800
TOTAL NUMBER AND AMOUNT		178	89,800

* If both husband & wife/civil union partner qualify for the credit they count as 2.
* If someone is living at a residence such as brother & sister, and one qualifies, count as 1, not one-half.

DISABLED EXEMPTION REPORT - RSA 72:37-b			
INCOME LIMITS:	SINGLE		ASSET LIMITS:
			SINGLE
	MARRIED/CIVIL UNION PARTNER		MARRIED/CIVIL UNION PARTNER

DEAF EXEMPTION REPORT - RSA 72:38-b			
INCOME LIMITS:	SINGLE		ASSET LIMITS:
			SINGLE
	MARRIED/CIVIL UNION PARTNER		MARRIED/CIVIL UNION PARTNER

ELDERLY EXEMPTION REPORT - RSA 72:39-a							
NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT YEAR		PER AGE CATEGORY	TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTIONS GRANTED				
AGE	#	AMOUNT PER INDIVIDUAL	AGE	#	MAXIMUM ALLOWABLE EXEMPTION AMOUNT	TOTAL ACTUAL EXEMPTION AMOUNT	
65-74	0	30,000	65-74	1	30,000	30,000	
75-79	0	40,000	75-79	2	80,000	80,000	
80+	0	50,000	80+	6	300,000	300,000	
			TOTAL	9	410,000	410,000	
INCOME LIMITS:		SINGLE	22,000	ASSET LIMITS:		SINGLE	65,000
		MARRIED/CIVIL UNION PARTNER	31,000			MARRIED/CIVIL UNION PARTNER	65,000

COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE - RSA 79-E			
ADOPTED:	YES	<input type="checkbox"/>	NO
			<input checked="" type="checkbox"/>
			NUMBER ADOPTED

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CURRENT USE REPORT - RSA 79-A					
	TOTAL NUMBER ACRES RECEIVING CURRENT USE	ASSESSED VALUATION	OTHER CURRENT USE STATISTICS	TOTAL NUMBER OF ACRES	
FARM LAND	265.69	45,808	RECEIVING 20% RECREATION ADJUSTMENT	3,924.50	
FOREST LAND	5,143.06	360,621	REMOVED FROM CURRENT USE DURING CURRENT TAX YEAR		
FOREST LAND WITH DOCUMENTED STEWARDSHIP	3,396.66	223,787			
UNPRODUCTIVE LAND	1,101.59	97,853			TOTAL NUMBER
WET LAND	121.87	2,177			TOTAL NUMBER OF OWNERS IN CURRENT USE
TOTAL (must match page 2)	10,028.87	730,246	TOTAL NUMBER OF PARCELS IN CURRENT USE	126	

LAND USE CHANGE TAX				
GROSS MONIES RECEIVED FOR CALENDAR YEAR (JAN. 1, 2008 THRU DEC. 31, 2008).				
CONSERVATION ALLOCATION:	PERCENTAGE	0.0%	AND/OR	DOLLAR AMOUNT
MONIES TO CONSERVATION FUND				
MONIES TO GENERAL FUND				

CONSERVATION RESTRICTION ASSESSMENT REPORT - RSA 79-B					
	TOTAL NUMBER ACRES RECEIVING CONSERVATION	ASSESSED VALUATION	OTHER CONSERVATION RESTRICTION ASSESSMENT STATISTICS	TOTAL NUMBER OF ACRES	
FARM LAND			RECEIVING 20% RECREATION ADJUSTMENT		
FOREST LAND			REMOVED FROM CONSERVATION RESTRICTION DURING CURRENT YEAR		
FOREST LAND WITH DOCUMENTED STEWARDSHIP					
UNPRODUCTIVE LAND					TOTAL NUMBER
WET LAND					TOTAL NUMBER OF OWNERS IN CONSERVATION RESTRICTION
TOTAL			TOTAL NUMBER OF PARCELS IN CONSERVATION RESTRICTION		

DISCRETIONARY EASEMENTS - RSA 79-C		
TOTAL NUMBER OF ACRES IN DISCRETIONARY EASEMENTS	TOTAL NUMBER OF OWNERS GRANTED DISCRETIONARY EASEMENTS	DESCRIPTION OF DISCRETIONARY EASEMENTS GRANTED: (i.e.: Golf Course, Ball Park, Race Track, etc.)
ASSESSED VALUATION		

TAXATION OF FARM STRUCTURES & LAND UNDER FARM STRUCTURES - RSA 79-F				
TOTAL NUMBER GRANTED	TOTAL NUMBER OF STRUCTURES	TOTAL NUMBER OF ACRES	ASSESSED VALUATION LAND	ASSESSED VALUATION STRUCTURES

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DISCRETIONARY PRESERVATION EASEMENTS - RSA 79-D Historic Agricultural Structures		
TOTAL NUMBER OF STRUCTURES IN DISCRETIONARY PRESERVATION EASEMENTS	DESCRIPTION OF DISCRETIONARY PRESERVATION EASEMENTS GRANTED: (i.e.; Bams, Silos etc.) MAP & LOT - PERCENTAGE GRANTED	
1	Barn; Tax Map 242-021-000 100%	
TOTAL NUMBER OF ACRES		
0.29		
ASSESSED VALUATION		
600 L/O		
12,100 B/O		
TOTAL NUMBER OF OWNERS		
1		

TAX INCREMENT FINANCING DISTRICTS RSA 162-K (See Tax Increment Finance Dist Tab for instructions)				
Date of Adoption/Modification				
Original assessed value				
+ Unretained captured assessed value				
= Amounts used on page 2 (tax rates)				
+ Retained captured assessed value				
Current assessed value				

LIST REVENUES RECEIVED FROM PAYMENTS IN LIEU OF TAX Amounts listed below should not be included in assessed valuation column on page 2.	MUNICIPALITY	LIST SOURCE(S) OF PAYMENT In Lieu of Taxes	
		Number of Acres	
State & Federal Forest Land, Recreation, and/or Flood Control Land from MS-4, acct. 3356 & 3357.			
White Mountain National Forest, Only acct. 3186.			
Other from MS-4, acct. 3186			
Other from MS-4, acct. 3186			
Other from MS-4, acct. 3186			
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Other from MS-4, acct. 3186			
Other from MS-4, acct. 3186			
TOTALS of account 3186 (Exclude WMNF)			

* RSA 362-A:6 was reinstated, effective 4/1/2006. This statute allows municipalities to enter into payment in lieu of tax agreements with small scale power facilities. However, these new PILOT agreements are **also** taxable under RSA 83-F.

Questions regarding these laws please consult with the DRA Utility Tax Appraiser at (603) 271-2687.

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VILLAGE DISTRICT/PRECINCT ONLY

LAND	Lines 1 A, B, C, D, E, F & G List all improved and unimproved land - include wells, septic & paving.	NUMBER OF ACRES	2009 ASSESSED VALUATION BY CITY/TOWN
BUILDINGS	Lines 2 A, B, C, D & E List all buildings.		
1 VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4			
A Current Use (At Current Use Values) RSA 79-A (See page 10)		3.30	268
B Conservation Restriction Assessment (At Current Use Values) RSA 79-B			
C Discretionary Easement RSA 79-C			
D Discretionary Preservation Easement RSA 79-D			
E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F			
F Residential Land (Improved and Unimproved Land)		1,734.24	96,422,891
G Commercial/Industrial Land (Do Not include Utility Land)		2.97	259,800
H Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E, 1F and 1G)		1,740.51	96,682,959
I Tax Exempt & Non-Taxable Land		155.93	1,242,100
2 VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A, and 3B			
A Residential			303,655,600
B Manufactured Housing as defined in RSA 674:31			
C Commercial/Industrial (DO NOT Include Utility Buildings)			1,022,000
D Discretionary Preservation Easement RSA 79-D	Number of Structures		
E Taxation of Farm Structures & Land Under Farm Structures RSA 79-F No. Structures			
F Total of Taxable Buildings (Sum of lines 2A, 2B, 2C, 2D and 2E)			304,677,600
G Tax Exempt & Non-Taxable Buildings			904,900
3 UTILITIES (see RSA 83-F:1 V for complete definition) within district			
A Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.			366,666
B Other Utilities (Total of Section B from Utility Summary)			
4 MATURE WOOD and TIMBER RSA 79:5			
5 VALUATION BEFORE EXEMPTIONS (Total of Lines 1H, 2F, 3A, 3B and 4)			
This figure represents the gross sum of all taxable property in your municipality.			401,727,225
6 Certain Disabled Veterans RSA 72:36-a	Total # granted	1	324,200
(Paraplegic & Double Amputees Owning Specially Adapted Homesteads with V.A. Assistance)			
7 Improvements to Assist the Deaf RSA 72:38-b, V	Total # granted		
8 Improvements to Assist Persons with Disabilities RSA 72:37-a	Total # granted		
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV	Total # granted		
(Standard Exemption Up To \$150,000 maximum for each)			
10 Water and Air Pollution Control Exemptions RSA 72:12-a	Total # granted		
11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9 and 10)			
This figure will be used for calculating the total equalized value for your municipality.			401,403,025
12 Blind Exemption RSA 72:37	Total # granted		
	Amount granted per exemption		
13 Elderly Exemption RSA 72:39-a & b	Total # granted		
14 Deaf Exemption RSA 72:38-b	Total # granted		
	Amount granted per exemption		
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	Amount granted per exemption		

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16 Wood-Heating Energy Systems Exemption RSA 72:70	Total # granted		
17 Solar Energy Exemption RSA 72:62	Total # granted		
18 Wind Powered Energy Systems Exemption RSA 72:66	Total # granted		
19 Additional School Dining/Dormitory/Kitchen Exemptions RSA 72:23 IV	Total # granted		
20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19)			324,200
21 NET VALUATION ON WHICH THE TAX RATE FOR VILLAGE DISTRICT IS COMPUTED (Line 11 minus Line 20)			401,078,825

